

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Case No. 1:18-md-2865-LAK

SKAT TAX REFUND SCHEME LITIGATION

This document relates to:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01794; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 21-cv-05339.

**NOTICE OF SUPPLEMENTAL MATERIALS IN SUPPORT OF DEFENDANTS’
MOTION FOR ISSUANCE OF A REQUEST FOR INTERNATIONAL JUDICIAL
ASSISTANCE TO OBTAIN EVIDENCE IN DENMARK (ECF NO. 983)**

NOTICE OF SUPPLEMENTAL MATERIALS

Defendants respectfully submit as Exhibit 1 to this Notice the attached list of questions for Sanjay Shah, in support of Defendants' previously submitted Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence in Denmark (ECF No. 983).

In their proposed letter rogatory appended to their Motion (ECF No. 985-1), Defendants requested the opportunity to submit to the Danish Court a list of questions to be posed to Sanjay Shah in the event that his examination is to be conducted by the Danish Court. Defendants included this request in their proposed letter in light of concerns raised by this Court during the April 26, 2024 conference as to how Shah's testimony would be taken in Denmark under Danish procedures. Plaintiff Skatteforvaltningen ("SKAT") then filed a response to Defendants' motion stating that it believed the Court intended for the parties to "include their questions for Shah on the identified topics in the letter rogatory itself." ECF No. 992 at 3-4. SKAT appended to its response a list of its proposed questions for Sanjay Shah.

With respect to all other Hague Convention evidence requests that the Court has granted in this matter for testimony of individuals in Denmark and elsewhere, attorneys have been permitted to question witnesses, and Defendants expect that to likewise be the case with respect to Mr. Shah. However, to address Plaintiff's concern and any concerns the Court may have as to the procedures by which Mr. Shah's testimony will be taken, and to allow this process to move forward expeditiously, Defendants hereby submit a list of proposed questions to Mr. Shah.

Dated: New York, New York
May 15, 2024

Respectfully submitted,

KEKER, VAN NEST & PETERS LLP

By: /s/ Elliot R. Peters

Elliot R. Peters
Julia L. Allen
633 Battery Street

San Francisco, CA 94111
Tel.: (415) 962-7188
epeters@keker.com

Attorneys for Defendant Michael Ben-Jacob

DEWEY PEGNO & KRAMARSKY LLP

By: /s/ Thomas E.L. Dewey
Thomas E.L. Dewey
777 Third Avenue – 29th Floor
New York, New York 10017
Tel.: (212) 943-9000
Fax: (212) 943-4325
tdewey@dpklaw.com

KOSTELANETZ & FINK, LLP

By: /s/ Sharon L. McCarthy
Sharon L. McCarthy
7 World Trade Center, 34th Floor
New York, New York 10007
Tel: (212) 808-8100
Fax: (212) 808-8108
smccarthy@kflaw.com

*Attorneys for Defendants John van Merkensteijn
III, Elizabeth van Merkensteijn, Azalea Pension
Plan, Basalt Ventures LLC Roth 401(K) Plan,
Bernina Pension Plan, Bernina Pension Plan
Trust Michelle Investments Pension Plan,
Omineca Pension Plan, Omineca Trust, Remece
Investments LLC Pension Plan, Starfish Capital
Management LLC Roth 401(K) Plan, Tarvos
Pension Plan, Voojo Productions LLC Roth
401(K) Plan, Xiphias LLC Pension Plan*

WILLIAM CUTLER PICKERING HALE
AND DORR LLP

By: /s/ Alan E. Schoenfeld

Alan E. Schoenfeld
7 World Trade Center 250 Greenwich Street
New York, NY 10007
Telephone: (212) 230-8800
alan.schoenfeld@wilmerhale.com

*Attorneys for Defendants Richard
Markowitz, Jocelyn Markowitz, Avanix
Management LLC Roth 401(K) Plan, Batavia
Capital Pension Plan, Calypso Investments
Pension Plan, Cavus Systems LLC Roth
401(K) Plan, Hadron Industries LLC Roth
401(K) Plan, RJM Capital Pension Plan,
RJM Capital Pension Plan Trust, Routt
Capital Pension Plan, Routt Capital Trust*

KATTEN MUNCHIN ROSENMAN LLP

By: /s/ David L. Goldberg

David L. Goldberg
Michael M. Rosensaft
Zhanna A. Ziering
50 Rockefeller Plaza
New York, NY 10020
Tel.: (212) 940-8800
Fax: (212) 940-8776
david.goldberg@katten.com

*Attorneys for Defendants Robert Klugman,
RAK Investment Trust, Aerovane Logistics
LLC Roth 401K Plan, Edgepoint Capital LLC
Roth 401K Plan, Headsail Manufacturing LLC
Roth 401K Plan, The Random Holdings
401K Plan, The Stor Capital Consulting
LLC 401K Plan*